

Exhibit 391

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

**DEY LABORATORIES
MONTHLY NET SALES
SEPTEMBER, 1996**

UNITS	IMS No. PRODUCTS	NET SALES
	HOME SALES:	
14,624	28300 Acetylcysteine	221,985
732,978	28112 Albuterol Unit Dose	8,354,113
156,170	28111 Albuterol MDI	1,037,212
51,585	28112 Albuterol Multi Dose	278,198
0	28114 Albuterol Syrup	0
81,605	28210 Cromolyn Sodium	2,331,561
1,002	28112 Isoetharine	4,718
31,941	28112 Metaproterenol	218,156
80,267	10620 Sodium Chloride	589,144
0	10620 MDD Sodium Chloride	0
225	10620 Purified Water	956
702	Dey Care	2,549
	EXPORT SALES	
1,151,099	Less:	13,038,592
	Cash Discounts	(320,000)
	Administrative Fees	(130,000)
	Medicaid Rebates	(425,000)
	Other Rebates	0
1,151,099	TOTAL	12,163,592

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